

Canadian Lutheran World Relief

Financial Statements
March 31, 2021



Independent auditor's report

To the Board of Directors of Canadian Lutheran World Relief

Our opinion

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Canadian Lutheran World Relief (the Organization) as at March 31, 2021 and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

What we have audited

The Organization's financial statements comprise:

- the statement of financial position as at March 31, 2021;
- the statement of changes in net assets for the year then ended;
- the statement of operations for the year then ended;
- the statement of cash flows for the year then ended; and
- the notes to the financial statements, which include significant accounting policies and other explanatory information.

Basis for opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

We are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada. We have fulfilled our other ethical responsibilities in accordance with these requirements.

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"PwC" refers to PricewaterhouseCoopers LLP, an Ontario limited liability partnership.



Responsibilities of management and those charged with governance for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

PricewaterhouseCoopers LLP

Chartered Professional Accountants

Winnipeg, Manitoba
September 27, 2021


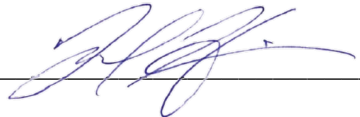
Canadian Lutheran World Relief

Statement of Financial Position

As at March 31, 2021

				2021	2020
	General Fund \$	Restricted Fund \$	CFGB Fund \$	Total \$	Total \$
Assets					
Current assets					
Cash	4,043,621	854,652	-	4,898,273	3,716,565
Accounts receivable	76,511	-	-	76,511	183,190
Accrued interest	28,462	39,615	-	68,077	60,204
Prepaid expenses	49,390	7,582	-	56,972	132,839
Advances to programs	772,036	-	-	772,036	150,134
Short-term investments (note 4)	1,079,895	1,370,855	-	2,450,750	1,593,961
Due from General Fund	-	596,404	-	-	-
Member interest in CFGB (note 12)	-	-	1,436,012	1,436,012	1,041,002
	6,049,915	2,869,108	1,436,012	9,758,631	6,877,895
Long-term investments (note 4)	1,203,855	550,150	-	1,754,005	1,566,919
Capital assets (note 5)	98,476	-	-	98,476	130,593
	7,352,246	3,419,258	1,436,012	11,611,112	8,575,407
Liabilities and Net Assets					
Current liabilities					
Accounts payable and accrued liabilities	324,755	-	-	324,755	671,417
Deferred revenue (note 6)	2,763,609	-	-	2,763,609	1,689,277
Due to Restricted Fund	596,404	-	-	-	-
Sponsorship funds (note 7)	-	2,788,864	-	2,788,864	1,714,419
	3,684,768	2,788,864	-	5,877,228	4,075,113
Lease inducement (note 8)	28,285	-	-	28,285	41,861
	3,713,053	2,788,864	-	5,905,513	4,116,974
Net Assets					
Internally restricted (schedule 3)	-	630,394	-	630,394	578,300
Invested in capital assets	98,476	-	-	98,476	130,593
Unrestricted	3,540,717	-	-	3,540,717	2,708,538
Externally restricted	-	-	1,436,012	1,436,012	1,041,002
	3,639,193	630,394	1,436,012	5,705,599	4,458,433
	7,352,246	3,419,258	1,436,012	11,611,112	8,575,407

Approved by the Board of Directors

 Director
  Director

The accompanying notes are an integral part of these financial statements.

Canadian Lutheran World Relief

Statement of Changes in Net Assets

For the year ended March 31, 2021

				2021	2020
	General Fund \$	Restricted Fund \$	CFGB Fund \$	Total \$	Total \$
Net assets – Beginning of year	2,839,131	578,300	1,041,002	4,458,433	4,444,911
Interfund transfers	(19,046)	19,046	-	-	-
Excess of revenue over expenses	819,108	33,048	395,010	1,247,166	13,522
Net assets – End of year	<u>3,639,193</u>	<u>630,394</u>	<u>1,436,012</u>	<u>5,705,599</u>	<u>4,458,433</u>

The accompanying notes are an integral part of these financial statements.

Canadian Lutheran World Relief

Statement of Operations

For the year ended March 31, 2021

				2021	2020
	General Fund \$	Restricted Fund \$ (schedule 3)	CFGB Fund \$	Total \$	Total \$
Revenue					
Congregations and individuals (schedule 1)	4,718,430	26,533	-	4,744,963	3,187,672
Government and other grants (schedule 2)	4,750,911	-	-	4,750,911	7,672,950
Canadian Foodgrains Bank contributions	26,503	-	1,108,873	1,135,376	1,787,865
	9,495,844	26,533	1,108,873	10,631,250	12,648,487
Investment income	51,645	33,990	-	85,635	140,591
	9,547,489	60,523	1,108,873	10,716,885	12,789,078
Expenses					
International and We Care program (schedule 4)	5,806,561	15,000	713,863	6,535,424	9,912,023
General management (schedule 5)	204,164	-	-	204,164	339,567
Community relations	914,967	-	-	914,967	886,421
Refugees	394,379	6,727	-	401,106	394,340
Program management	762,237	5,748	-	767,985	851,969
We Care management	305,568	-	-	305,568	310,468
Gifts to qualified donees	454,925	-	-	454,925	80,000
	8,842,801	27,475	713,863	9,584,139	12,774,788
Excess of revenue over expenses before other items	704,688	33,048	395,010	1,132,746	14,290
Other items					
Other income	114,420	-	-	114,420	(768)
Excess of revenue over expenses	819,108	33,048	395,010	1,247,166	13,522

The accompanying notes are an integral part of these financial statements.

Canadian Lutheran World Relief

Statement of Cash Flows

For the year ended March 31, 2021

				2021	2020
	General Fund \$	Restricted Fund \$	CFGB Fund \$	Total \$	Total \$
Cash provided by (used in)					
Operating activities					
Excess of revenue over expenses	819,108	33,048	395,010	1,247,166	13,522
Items not affecting cash					
Amortization of capital assets	37,821	-	-	37,821	41,252
Lease inducement	(13,576)	-	-	(13,576)	(13,576)
Write off of investments due to impairment	-	-	-	-	-
Gain on disposal of capital assets	115	-	-	115	238
Member interest in CFGB	-	-	(395,010)	(395,010)	96,023
	843,468	33,048	-	876,516	137,459
Changes in non-cash working capital					
Accounts receivable	106,679	-	-	106,679	(145,804)
Accrued interest	1,016	(8,889)	-	(7,873)	(381)
Prepaid expenses	33,605	42,262	-	75,867	(16,520)
Advances to programs	(621,902)	-	-	(621,902)	713,389
Accounts payable	(346,662)	-	-	(346,662)	373,945
Sponsorship funds	-	1,074,445	-	1,074,445	387,179
Deferred revenue	1,074,331	-	-	1,074,331	(2,436,420)
Due to other funds	26,364	(26,364)	-	-	-
	1,116,899	1,114,502	-	2,231,401	(987,153)
Investing activities					
Purchase of investments	(16,063,790)	(3,488,505)	-	(19,552,295)	(961,724)
Disposal of investments	16,077,006	2,431,414	-	18,508,420	2,725,223
Purchase of capital assets	(5,818)	-	-	(5,818)	(41,243)
	7,398	(1,057,091)	-	(1,049,693)	1,722,256
Increase in cash	1,124,297	57,411	-	1,181,708	735,103
Cash – Beginning of year	2,919,324	797,241	-	3,716,565	2,981,462
Cash – End of year	4,043,621	854,652	-	4,898,273	3,716,565

The accompanying notes are an integral part of these financial statements.

Canadian Lutheran World Relief

Notes to Financial Statements

March 31, 2021

1 Accounting entity

Canadian Lutheran World Relief (CLWR) is a non-profit organization incorporated, without share capital, in the Province of Manitoba. It is registered with Canada Revenue Agency as a charitable organization under the registration number 106863038 RR0001. CLWR is the service delivery arm for overseas development programming and relief for the Evangelical Lutheran Church In Canada (ELCIC) and Lutheran Church Canada (LCC).

2 Basis of presentation

These financial statements are prepared in accordance with accounting standards for not-for-profit organizations (ASNPO).

3 Significant accounting policies

An underlying assumption of the preparation of financial statements in accordance with ASNPO is that the entity will continue for the foreseeable future and will be able to realize its assets and discharge its liabilities in the normal course of operations.

The financial statements include the following significant accounting policies:

Fund accounting

The accounts of CLWR are maintained in accordance with the principals of fund accounting using the restrictive fund method.

The General Fund accounts for CLWR's program delivery and administrative activities. This fund reports unrestricted resources and restricted operating grants.

The Restricted Fund encompasses the following internally restricted funds. These funds are held in the General Fund Cash Account and are to be used at the discretion of the Board of Directors. Also included in the Restricted Fund is cash held in trust in the amount of \$854,652 (2020 – \$797,241).

- The Emergency Response Fund is to be used to provide material and relief aid for non-specific emergencies.
- The Financial Assistance Fund provides financial assistance to immigrants, refugees and other individuals or groups.
- The Strategic Action Plan Fund is to be used for the purpose of developing and implementing the strategic action plans set by the Board of Directors.

Canadian Lutheran World Relief

Notes to Financial Statements

March 31, 2021

The Canadian Foodgrains Bank Association, Inc. (CFGB) Fund accounts for CLWR's member interest in CFGB. CFGB conducts a centralized grain collection system on behalf of its member agencies, negotiates master agreements with Global Affairs Canada (GAC) and other organizations, manages procurement and shipping for members and engages in policy and learning activities related to hunger and food security.

Member interest in CFGB

CLWR is one of fifteen partners in the CFGB, a non-profit organization without share capital, incorporated under the laws of Canada and has the ability to appoint two of CFGB's Board of Directors. The Organization records its member interest in the CFGB Fund. This members' equity account receives designated gifts (received by CFGB and designated to CLWR), GAC grants and transfers from other members. The member equity account also accounts for disbursements for CLWR programs administered by CFGB, disbursements to CLWR for projects administered by CLWR and disbursements for shared operating expenses and other projects carried out by CFGB.

Financial instruments

Financial instruments held by CLWR include cash, accounts receivable, accrued interest, advances to programs, investments, accounts payable and accrued liabilities and sponsorship funds. CLWR initially measures any financial instruments at fair value when the asset or liability is first recognized.

CLWR subsequently measures cash, accounts receivable, accrued interest, advances to programs, investments, accounts payable and accrued liabilities and sponsorship funds at amortized cost. Amortized cost is the amount at which the financial instrument is measured at initial recognition less principal repayments, plus or minus the cumulative of any difference between that initial amount and the maturity amount less any reduction for impairment.

As at March 31 of each year, CLWR assesses whether a financial asset is permanently impaired. If there is objective evidence that an impairment loss exists, the amount of the loss is measured as the difference between the carrying amount of the asset and its fair value. The carrying amount of the asset is reduced and the amount of the loss is recognized in investment income.

Revenue recognition

CLWR follows the restricted fund method of accounting for contributions. Unrestricted contributions are recognized as revenue in the General Fund when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Restricted contributions related to general operations or when an appropriate restricted fund does not exist are recognized as revenue of the General Fund in the year in which the related expenses are incurred. Restricted contributions for which an appropriate restricted fund exists are recognized as revenue in the fund corresponding to the purpose for which they were contributed in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Canadian Lutheran World Relief

Notes to Financial Statements

March 31, 2021

Capital assets

Purchased capital assets are recorded at cost. Amortization is provided as follows:

Leasehold improvements	10 years straight-line
Furniture and fixtures	10 years straight-line
Computer hardware and software	4 years straight-line

In the year of acquisition, the annual amortization rate is pro-rated on a monthly basis from the time the asset is available for use.

Translation of foreign exchange

Revenue and expense items denominated in foreign currencies are translated at exchange rates in effect at the transaction dates. Assets and liabilities denominated in foreign currencies are translated at the exchange rate prevailing as at March 31, 2021.

International programs

CLWR partners with other agencies to carry out international relief work. Program expenses are recorded in the appropriate fiscal year when incurred. Concurrently, related program contributions are recognized as revenue.

Contributed services and donated materials

Contributed services and donated materials are not recognized in the financial statements, due to the difficulty in determining their fair value.

Allocation of expenses

Expenses are recorded on an accrual basis and are charged to the programs and projects according to the activity they benefit.

CLWR also incurs a number of general support expenses that are common to the administration of CLWR and each of its departments. The allocation of these administrative expenses are allocated based on a percentage of budgeted expenses. This basis of allocation is reviewed periodically and may be revised according to circumstances prevailing from time to time. The expense allocations are reflected in schedule 5.

Accounting estimates

The preparation of the financial statements in conformity with ASNPO requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Estimates include the expected useful lives of capital assets and amounts payable for services not billed yet at the time these financial statements were approved. Actual results could differ from those estimates.

Canadian Lutheran World Relief

Notes to Financial Statements

March 31, 2021

4 Investments

	2021			2020		
	General Fund \$	Restricted Fund \$	Total \$	General Fund \$	Restricted Fund \$	Total \$
Cash	113,240	1	113,241	-	-	-
Fixed income	2,170,510	1,921,004	4,091,514	2,296,966	863,914	3,160,880
Less: Short-term investments	1,079,895	1,370,855	2,450,750	1,577,007	16,954	1,593,961
Long-term investments	1,203,855	550,150	1,754,005	719,959	846,960	1,566,919

As at March 31, 2021, CLWR's investments in GICs mature from May 2021 to October 2022, with interest rates ranging from 0.5% to 3.00%.

5 Capital assets

	2021			2020		
	Cost \$	Accumulated amortization \$	Net \$	Cost \$	Accumulated amortization \$	Net \$
Leasehold improvements	156,278	119,549	36,729	156,278	103,784	52,494
Furniture and fixtures	83,005	53,717	29,288	87,948	51,328	36,620
Computer hardware and software	144,584	112,125	32,459	145,677	104,198	41,479
	383,867	285,391	98,476	389,903	259,310	130,593

6 Deferred revenue

	Balance March 31, 2020 \$	Amounts received 2020/2021 \$	Revenue recognized 2020/2021 \$	Balance March 31, 2021 \$
Global Affairs Canada	1,593,396	5,547,627	4,468,367	2,672,656
Donations from congregations and individuals	36,859	253,752	290,431	180
Provincial government	59,022	52,251	20,500	90,773
	1,689,277	5,853,630	4,779,298	2,763,609

Canadian Lutheran World Relief

Notes to Financial Statements

March 31, 2021

7 Sponsorship funds under administration

As a Sponsorship Agreement Holder, CLWR holds funds in trust on behalf of individuals who have applied for sponsorship of refugees and other individuals to immigrate to Canada. The funds will be paid to the refugees once they have settled in Canada. If an individual is not allowed to immigrate, the funds, along with accrued interest, will be returned to the contributor.

8 Lease inducement

In fiscal 2014, CLWR entered into a new lease for its Winnipeg head office. The landlord reimbursed CLWR for \$135,765 of leasehold improvement costs. The lease inducement of \$135,765 is being recognized against rent expense over the lease term plus one renewal period for a total of ten years. Rent expense has been reduced by \$13,576 (2020 – \$13,576) for the current year's reduction of the lease inducement.

9 Commitments

CLWR has operating leases for equipment and premises occupied in Winnipeg, Vancouver and Waterloo. The minimum annual lease payments required under these leases are as follows:

	\$
2022	208,028
2023	139,700
2024	61,544

The cost to complete the projects currently authorized or in progress as at March 31, 2021 is estimated to be \$14,189,739. These project costs will be funded from both deferred and anticipated future donation revenue and GAC contributions.

10 Contingencies

CLWR receives funding from various organizations to administer various relief and development programs. CLWR transfers funds to these programs based on approved financial plans and budgets. Under the terms of various agreements with these organizations, the activities of CLWR may be subject to audit to ensure compliance with the agreements. Should an audit disclose any discrepancies, CLWR may be required to reimburse expenses that may be disallowed as program expenses. No discrepancies were disclosed during audits performed during the fiscal year.

11 Pension plan

CLWR is a participating employer in the Pension Plan for Clergy and Lay Workers of the Evangelical Lutheran Church in Canada, a multi-employer defined contribution pension plan. Employer (8%) pension contributions for the year were \$127,751 (2020 – \$116,340).

Canadian Lutheran World Relief

Notes to Financial Statements

March 31, 2021

12 Canadian Foodgrains Bank Association Inc.

The balance in CLWR's CFGB member equity account as at March 31, 2021 is \$1,436,012 (2020 – \$1,041,002). Of this balance, \$138,781 (2020 – \$94,409) is reserved for current commitments, while \$1,297,231 (2020 – \$946,593) is available for CLWR to commit to new projects, as long as the projects meet the objectives of CFGB.

13 Recognition of service

A permanent employee who was hired on or before December 31, 2018 and who leaves CLWR for any reason other than cause will be paid an amount for past service. For every year worked (weighted for full-time equivalent), departing employees will receive one week's salary with the payment based on the employee's salary at the time they leave. As at March 31, 2021, the Organization accrued \$124,933 (2020 – \$108,615) for past service related to the qualifying employees.

14 Risk management

Interest rate risk

Interest rate risk refers to the adverse consequences of interest rate changes in CLWR's cash flows, financial position and revenue. This risk arises from differences in the timing and amount of cash flows related to CLWR's assets. The value of CLWR's assets is affected by short-term changes in prevailing market interest rates.

Liquidity risk

Liquidity risk is the risk CLWR will not be able to meet its financial obligations as they come due. Financial liabilities consist of accounts payable and accrued liabilities and sponsorship funds under administration. Accounts payable and accrued liabilities are paid in the normal course of business. CLWR's approach to managing liquidity risk is to ensure, as far as possible, that it will always have sufficient liquidity to meet liabilities when due. As at March 31, 2021, CLWR has an unrestricted cash balance of \$4,043,621.

During March 2020 and subsequently, the spread of COVID-19 has severely impacted many local economies around the globe. In many countries, including Canada, businesses are being forced to cease or limit operations for long or indefinite periods of time. Measures taken to contain the spread of the virus, including travel bans, quarantines, social distancing and closures of non-essential services, have triggered significant disruptions to businesses worldwide, resulting in an economic slowdown. Global stock markets have also experienced great volatility. Governments and central banks have responded with monetary and fiscal interventions to stabilize economic conditions. Given the unpredictability of the duration, or the adverse effects, of this pandemic, CLWR is unable to determine the impact these events may have on donations, funding, investment income and projects in the future.

Credit risk

CLWR has limited exposure to credit risk, based on its large and diverse donor base.

Canadian Lutheran World Relief

Notes to Financial Statements

March 31, 2021

Foreign currency risk

CLWR has limited exposure to foreign currency risk as most obligations are settled in Canadian funds.

Canadian Lutheran World Relief

Schedules of Revenue

For the year ended March 31, 2021

Contributions and donations

Schedule 1

	2021 \$	2020 \$
General Fund		
Contributions and donations from congregations and individuals	4,681,751	3,034,540
Contributions and donations from congregations and individuals – restricted	26,533	46,143
Deferred donations, beginning of year	36,859	143,848
Deferred donations, end of year	(180)	(36,859)
	<u>4,744,963</u>	<u>3,187,672</u>

Government and other grants

Schedule 2

	2021 \$	2020 \$
Humanitarian Coalition	246,724	88,958
Global Affairs Canada	4,466,187	7,522,273
Funds recognized from provincial governments	38,000	61,719
	<u>4,750,911</u>	<u>7,672,950</u>

Canadian Lutheran World Relief

Schedule of Internally Restricted Funds

For the year ended March 31, 2021

Schedule 3

				2021	2020
	Emergency response	Financial assistance	Strategic action plan	Total	Total
	\$	\$	\$	\$	\$
Revenue					
Donations and other income	26,533	-	-	26,533	46,143
Interest	-	33,990	-	33,990	27,307
	26,533	33,990	-	60,523	73,450
Expenses					
General management	-	-	-	-	24,456
International programming	15,000	-	-	15,000	30,000
Program management	-	-	5,748	5,748	23,472
Refugees	-	6,727	-	6,727	-
	15,000	6,727	5,748	27,475	77,928
Excess of revenue over expenses	11,533	27,263	(5,748)	33,048	(4,478)
Net assets – Beginning of year	321,925	163,490	92,885	578,300	525,978
Inter-fund transfer	19,046	-	-	19,046	56,800
Net assets – End of year	352,504	190,753	87,137	630,394	578,300

The accompanying notes are an integral part of these financial statements.

Canadian Lutheran World Relief

Schedule of International and We Care Program Expenses

For the year ended March 31, 2021

Schedule 4

				2021	2020
	General Fund	Restricted Fund	CFGB Fund	Total	Total
	\$	\$	\$	\$	\$
Africa					
Ethiopia	1,102,543	-	333,365	1,435,908	1,736,941
Uganda	1,763,343	-	-	1,763,343	2,112,516
South Sudan	-	-	152,906	152,906	518,793
Central African Republic	-	-	38,647	38,647	-
Democratic Republic of the Congo	-	-	-	-	557,320
Burundi	-	-	188,945	188,945	-
Cameroon	50,000	-	-	50,000	-
Mozambique	-	-	-	-	113,627
	2,915,886	-	713,863	3,629,749	5,039,197
Asia					
Myanmar	777,275	-	-	777,275	1,138,638
Central America					
Bahamas	-	15,000	-	15,000	-
Latin America					
Nicaragua	29,000	-	-	29,000	29,000
El Salvador	-	-	-	-	60,589
	29,000	-	-	29,000	89,589
Middle East					
Israel/Palestine	1,058,005	-	-	1,058,005	287,166
Jordan	30,591	-	-	30,591	2,751,934
Lebanon	361,315	-	-	361,315	-
Yemen	-	-	-	-	10,000
	1,449,911	-	-	1,449,911	3,049,100
Others					
Church related and small projects	223,094	-	-	223,094	194,252
Lutheran World Federation, Geneva	352,500	-	-	352,500	340,000
We Care shipments, supplies	58,895	-	-	58,895	61,247
	634,489	-	-	634,489	595,499
	5,806,561	15,000	713,863	6,535,424	9,912,023

Canadian Lutheran World Relief

Schedule of General Management Expenses – General Fund

For the year ended March 31, 2021

Schedule 5

	2021 \$	2020 \$
Departmental expenses		
Staff development	5,431	2,641
Travel	795	101,750
Postage and delivery	1,887	1,722
Cell phones	1,070	2,024
Meetings	274	1,068
Affiliations	-	11,682
	<hr/> 9,457	<hr/> 120,887
Administrative support		
Salaries	599,565	548,405
Benefits	91,612	96,606
Staff functions	4,041	4,310
Retreats	2,361	5,025
Staff recruitment	1,898	24,871
Board	1,288	41,846
Office supplies	9,148	7,653
Communications	9,417	7,941
Equipment leasing	3,420	4,124
Computer repair, maintenance, licences	37,994	40,273
Audit and legal services	35,819	41,654
Memberships	53,654	49,699
Rent	91,068	89,636
Insurance	34,823	31,473
Amortization	37,821	41,252
Bank fees and other charges	52,959	29,478
	<hr/> 1,066,888	<hr/> 1,064,246
	1,076,345	1,185,133
Allocated to other departments	<hr/> (872,181)	<hr/> (870,022)
Total General Fund general management expenses	<hr/> <hr/> 204,164	<hr/> <hr/> 315,111